Tax return preparers perform a vital function in assisting taxpayers in meeting their tax obligations. As a tax professional, you have a vested interest (as both a taxpayer and a tax preparer) in the protection of the integrity of the tax filing system. We are committed to providing tax professionals with the information and tools you need to prepare timely, accurate, and complete tax returns for their clients.

- Elimination of Inserts sent with Notices mailed to CAF and RAF Representatives
- Tax Return Preparer Review – give us your input
- American Recovery & Reinvestment Act (ARRA) of 2009 – looking for new or updated information?
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View Archived Key Messages:

- November 2008
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Elimination of Inserts sent with Notices mailed to CAF and RAF Representatives

Taxpayer Representatives and professionals who have filed a proper authorization for representation with the IRS will no longer receive inserts in their copies of individual and business taxpayer notices.

The change is due to feedback provided from the practitioner community. This is an ongoing effort to improve communication and is the first step in a plan to eliminate unwanted inserts sent to representatives. The taxpayers will continue to receive the inserts with notices.

Forms 2848, Power of Attorney and Declaration of Representative, and Form 8821, Tax Information Authorization, are being revised to reflect this change.

If you, the representative, need forms, schedules or publications to respond to a notice, you may download them from IRS.gov or call 1-800-TAX-FORM (1-800-829-3676). Information about notices can also be found on IRS.gov.

Tax Return Preparer Review – give us your input

By the end of 2009, IRS Commissioner Doug Shulman will propose recommendations to help the IRS better leverage the tax return preparer community, with the twin goals of increasing taxpayer compliance and ensuring uniform and high ethical standards of conduct for tax preparers.

Submit written comments by August 31 and attend one of the public meetings occurring through September. Details are on the Tax Return Preparer Review page.

American Recovery & Reinvestment Act (ARRA) of 2009 – looking for new or updated information?

IRS is continually placing new information to help taxpayers understand the tax-related provisions of the American Recovery & Reinvestment Act (ARRA) of 2009 on a designated Web page, Tax Provisions in the American Recovery and Reinvestment Act of 2009.

Details affecting 2009 tax returns will be posted as it becomes available, with information about subsequent years following. Many of the ARRA provisions will largely impact 2009 tax returns filed after January 1, 2010. Monitor our Web site frequently over the next few weeks and months to come to get the latest information.

S-Corporation information in one spot

Get everything you need for S Corporations, including forms, publications and resource materials all in one spot. This dedicated page has been enhanced to provide information about the criteria and how to election S-Corporation status. Also included are the filing requirements and links to other resources to provide information on compensation and medical insurance issues, figuring stock and debt basis and much more.

How to respond to a Notice of Levy on Wages, Salary, and Other Income for clients with multiple employees

If you receive a notice of levy on wages, salary, and other income for a client involving several employees, you can submit one listing along with the notice indicating the:

- amount that should be applied to each individual account,
- tax identification number of each account (i.e., Social Security number or employer identification number)
- tax year and,
- tax form to which it applies.

Practitioners and other payers can simply send one payment from the employer, provided a detailed listing is included so the IRS is aware how to properly apply the various amounts to the correct accounts.

Use IMRS to research IRS related issues reported by tax practitioners

The IRS's Issue Management Resolution System provides listings of issues related to IRS processes, systems, and procedures reported by practitioners from all areas of the country. To find out what's hot right now, take a look at the current IMRS hot issues. View issues received and closed for a specific month or year on the IMRS monthly and yearly overviews.

To find information on a particular issue of interest not listed in the most recent hot issues or monthly reports, choose a calendar year report and use the keyword search tip shown.

Appeals Revamps Its Technical Guidance Web page

The mission of Appeals is to offer a fair and impartial fresh look at tax disputes without a formal trial. To support this mission, the Appeals Technical Guidance Program ensures nationwide uniformity and consistency in the settlement of issues. The Appeals Technical Guidance Web page contains contact information (in the TG Index) for all issues and industries supported. It also provides descriptions by issue category and a link for a listing of all Appeals settlement guidelines. Check the TG Index frequently for the most current contact details. Visit the Appeals Web page for more information about other Appeals programs and processes.